

PE1488/Q

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Ned Sharratt
Assistant Clerk to the Public Petitions
Committee
T3.40
Scottish Parliament
Edinburgh
EH99 1SP

15 April 2014

Dear Sir

Whistleblowing procedures for local authorities: [PE1488](#)

I refer to your letter dated 19 March in connection with Petition 1488 on whistleblowing arrangements in local authorities. This response comes on behalf of both the Accounts Commission and Audit Scotland.

The audit arrangements for local authorities in Scotland are covered by the Audit Code of Practice. The code, which is prepared by Audit Scotland and approved by the Accounts Commission, sets out the responsibilities of the appointed external auditors.

The Code requires auditors to review and report on local authorities' corporate governance arrangements in terms of an authority's own review of the effectiveness governance arrangements and systems of internal control.

The [Delivering Good Governance in Local Government: Framework](#) issued jointly by CIPFA and SOLACE include the arrangements for 'whistleblowing and for receiving and investigating complaints from the public' as one element of an authority's wider corporate governance.

The appointed auditors concentrate on significant systems in support of their opinion on the financial statements. Under their wider responsibilities, auditors adopt a risk-based approach to their review of corporate governance arrangements, informed by the activities of internal audit. The audit programme which auditors use annually typically obliges the audit teams to consider, amongst other things, arrangements for whistleblowing. The audit programme also guides auditors to consider how such arrangements are disseminated so that staff would know what the whistleblowing arrangements are in each organisation.

To date our audit work has not identified weaknesses related to whistleblowing which have required to be highlighted in the annual audit report for a local authority.

I hope this information is helpful and please contact me if you require any additional information.

Yours sincerely

Martin Walker
Assistant Director – Performance Audit and Best Value Group
Audit Scotland